

Office of Chief Counsel  
Internal Revenue Service  
**Memorandum**

**Number: 200709061**

**Release Date: 3/2/2007**

CC:TEGE:EOEG:ET1  
POSTN-146766-06

UILC: 3231.01-00

date: November 16, 2006

to: Director, Submission Processing  
Cincinnati, OH  
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel  
(Tax Exempt & Government Entities)

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subject: Railroad Retirement Tax Act Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion dated \_\_\_\_\_, that the following business ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective \_\_\_\_\_:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that \_\_\_\_\_ . ceased to be an employer under the Railroad Retirement Tax Act effective \_\_\_\_\_, the date on which it was purchased by a non-railroad employer and was no longer owned by or under common control with a rail carrier employer. Please take the appropriate action regarding this business.

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Janine Cook